spacers are formed at once. That is, Hashimoto fails to disclose forming a first spacer, and then forming a second spacer, as recited in claim 1.

Claim 18 recites "forming a plurality of spacers . . . by <u>ejecting a material</u>." Hashimoto does not disclose this feature.

Claim 40 recites "forming a plurality of spacers . . . by <u>adhering a plurality of sheets</u>." Hashimoto fails to disclose this feature. Instead, Hashimoto discloses screen printing (stencil printing) and photolithography in which resin precursor (liquid resin) is provided on a substrate. The step of providing resin precursor (liquid resin), as disclosed by Hashimoto, is not an adhering of a plurality of sheets, as recited in claim 40.

For the foregoing reasons, each of claims 1, 18 and 40, as well as the claims depending therefrom, are not anticipated by Hashimoto. Withdrawal of the rejection is thus requested.

II. Applied Reference and Present Application are Commonly Owned

For the information of the Examiner, Applicant notes that Patent Publication No. 2003/0124762 (Hashimoto) and the present application are both commonly assigned to Seiko Epson Corporation.

III. Conclusion

In view of the foregoing, it is respectfully submitted that this application is in condition for allowance. Favorable reconsideration and prompt allowance of the pending claims are earnestly solicited.

Should the Examiner believe that anything further would be desirable in order to place this application in even better condition for allowance, the Examiner is invited to contact the undersigned at the telephone number set forth below.

Respectfully submitted,

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